2013 DRAFTING REQUEST

Bill									
Recei	ved:	2/20/2013		Received By:		mgallagh			
Wante	ed:	As time perm	its			Same as LRB:			
For:		Joel Kleefisch	(608)	608) 266-8551		By/Representing:	Rick		
May (Contact:					Drafter:	mgallagh		
Subject: Occupational Tax, Property			Reg prof lic y - exemption			Addl. Drafters:	jkreye		
						Extra Copies:	MED		
Reque	it via ema ester's em on copy (C	ail:	micha	Kleefisch@leg el.gallagher@ n.kreye@legis	elegis.wisco	onsin.gov			
Pre T	opic:								
No sp	ecific pre	topic given							
Topic	**								
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Instru	uctions:								
See at	tached								
Draft	ing Histo	ory:		· · · · · · · · · · · · · · · · · · ·					
<u>Vers.</u>	Drafted	Revie	ewed	Typed	Proofed	Submitted	<u>Jacketed</u>	Required	
/?	jkreye 2/26/20	evinz 13 3/12/							
/1				jfrantze		sbasford	lparisi	Local	

FE Sent For:

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Subject: Occupational Re Tax, Property - o			-			Addl. Draf	ters:	jkreye			
							Extra Copi	ies:	MED		
Reque: Carbon	Submit via email: Requester's email: Carbon copy (CC) to: michael.gallagher@legis.wisconsin.gov joseph.kreye@legis.wisconsin.gov										
Pre To	opie:										
No spe	ecific pr	e topic giv	en								
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					located in a ce y tax exemption				on in selection of rity property		
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/?	jkreye 2/26/2		evinz 3/12/2	2013			-				
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FE Sent For:

<END>

2013 DRAFTING REQUEST

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Wanted:

As time permits

Same as LRB:

For:

Joel Kleefisch (608) 266-8551

By/Representing: Rick

May Contact:

Drafter:

mgallagh

Subject:

Occupational Reg. - prof lic

Tax, Property - exemption

Addl. Drafters:

ikreye

Extra Copies:

MED

Submit via email:

YES

Requester's email: Carbon copy (CC) to: Rep.Kleefisch@legis.wisconsin.gov

michael.gallagher@legis.wisconsin.gov

joseph.kreye@legis.wisconsin.gov

Pre Topic:

No specific pre topic given

Topic:

Spt Permit a funeral establishement to be located in a cemetery, prohibit discrimination in selection of funeral homes, and eliminate property tax exemption for certain cemetery authority property

Instructions:

See attached

Drafting History:

Vers. Drafted

Reviewed

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Submitted

Jacketed

Required

/?

mgallagh

FE Sent For:

<END>

· Gallagher, Michael

From:

Kuczenski, Tracy

Sent: To: Friday, February 15, 2013 2:50 PM Gallagher, Michael; Duchek, Michael

Cc:

Braun, Rick

Subject:

2011 AB 523

Hi Mike and Mike -

Rick in Rep. Kleefisch's office called to request a redraft of 2011 AB 523 (LRB-3490), dealing with funeral establishments and cemeteries. I told him that one of you would get back to him to let him know which of you would be taking the draft.

Thanks, Tracy

Tracy K. Kuczenski
Legislative Attorney
Wisconsin Legislative Reference Bureau
tracy.kuczenski@legis.wisconsin.gov
(608) 266-9867

DRAFTER'S NOTE FROM THE LEGISLATIVE REFERENCE BUREAU

LRB-1689/1dn MPG:

Representative Kleefisch:

Please review this draft carefully to ensure that it is consistent with your intent.

This is a redraft of 2011 AB 523. I made several technical and other edits, primarily for the sake of consistency among the draft's provisions. Please let me know if you have any questions.

Thank you.

Michael Gallagher Legislative Attorney Phone: (608) 267–7511

E-mail: michael.gallagher@legis.wisconsin.gov



State of Wisconsin 2011 2012 LEGISLATURE 2013-2014



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2011 ASSEMBLY BULL 523

1689

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February 3, 2012 Introduced by Representatives WYNN, KLEEFISCH and KAPENGA. Referred to Committee on Consumer Protection and Personal Privacy Referred to Joint Survey Committee on Tax Exemptions.



AN ACT (to repeal 157.067 (title), 157.067 (2) and (2m) and 445.12 (6); to

renumber 157.067 (1); to renumber and amend 157.635; to amend 70.11(13); and to create 157.066, 157.635 (2) and 445.12 (6m) of the statutes;

relating to: permitting a funeral establishment to be located in cemetery, prohibiting discrimination against a funeral establishment that has no relationship with a cemetery, prohibiting discrimination against a cemetery that has not relationship with a funeral establishment, and eliminating a

property tax exemption for cemetery authority property.

Analysis by the Legislative Reference Bureau

Current law prohibits a licensed funeral director from operating a funeral establishment or mausoleum in a cemetery. Current law also prohibits a cemetery authority from permitting a funeral establishment to be located on cemetery property. With certain exceptions, current law prohibits a cemetery authority from receiving or accepting any commission, fee, remuneration, or benefit of any kind from a funeral establishment or from an owner, employee, or agent of a funeral establishment. This bill eliminates each of these prohibitions.

Current law permits the cemetery authority of a cemetery that is affiliated with a religious society to adopt regulations that prohibit the burial in the cemetery of

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(מטליטילומ)

human remains of an individual who is not in the class of individuals identified by the religious society for burial in the cemetery. This bill retains the right of a religiously affiliated cemetery authority to adopt such regulations. However, under the bill, a religiously affiliated cemetery authority may not adopt regulations that prohibit the human remains of an individual from being buried at the cemetery authority's cemetery because funeral services for the individual were conducted at a funeral establishment other than a funeral establishment that has a financial relationship with the cemetery authority's cemetery. Also, the religiously affiliated cemetery authority may not adopt regulations that prohibit the human remains of an individual from being buried at the cemetery authority's cemetery because the human remains were prepared for burial or transportation at a funeral establishment other than a funeral establishment that has a financial relationship with the cemetery authority's cemetery.

Under the bill, if a cemetery authority erects, owns, operates, or has a financial interest in a funeral establishment, that cemetery authority may not prohibit the burial at the cemetery authority's cemetery of a deceased person whose human remains were prepared for burial or whose funeral services were conducted at a funeral establishment that has no relationship with the cemetery authority. Finally, a funeral establishment that has an ownership or other financial relationship with a cemetery authority may not require the human remains of a decedent to be buried in the cemetery authority's cemetery as a condition of those human remains being cared for or prepared for transportation of burial at that funeral establishment.

Under current law, land owned by a cemetery authority that is used exclusively as public burial grounds, tombs, and monuments is exempt from the property tax. In addition, personal property owned by the cemetery authority that is necessary for the care and management of burial grounds and sites is exempt from the property tax. Under the bill, land physically occupied by a funeral establishment, if the land is located in a cemetery, is subject to the property tax.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

For further information see the *local* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 70.11 (13) of the statutes is amended to read:

70.11 (13) CEMETERIES. Land owned by cemetery authorities, as defined in s.

157.061 (2), and used exclusively as public burial grounds and tombs and

4 monuments therein, and privately owned burial lots; land adjoining such burial

erects found or function establishment that the compact, authority erects found or aperates, or to which the compact, qualority is financially connected

ASSEMBLY BILL 523

grounds, owned and occupied exclusively by the cemetery authority for cemetery purposes; personal property owned by any cemetery authority and necessary for the care and management of burial grounds; burial sites and contiguous lands which are cataloged under s. 157.70 (2) (a). This subsection does not apply to land physically occupied by a funeral establishment, if the land is located in a cemetery.

SECTION 2. 157.066 of the statutes is created to read:

157.066 Discrimination against funeral establishments prohibited.

(2) No cemetery authority that has erected a funeral establishment or that maintains any ownership, operation, or other financial interest in a funeral establishment may prohibit the burial of a decedent's human remains in the cemetery authority's cemetery because the caring or preparing for burial or transportation of the human remains or the funeral services conducted for the decedent occurred at a funeral establishment other than the funeral establishment erected, maintained, owned, operated, or financially connected to the cemetery authority's cemetery.

SECTION 3. 157.067 (title) of the statutes is repealed.

SECTION 4. 157.067 (1) of the statutes is renumbered 157.066 (1).

SECTION 5. 157.067 (2) and (2m) of the statutes are repealed.

SECTION 6. 157.635 of the statutes is renumbered 157.635 (1) and amended to read:

157.635 (1) Nothing Subject to sub. (2), nothing in this subchapter prohibits a cemetery authority of a cemetery that is affiliated with a religious society organized under ch. 187 from prohibiting the burial of the human remains of an individual in the cemetery if the individual was in a class of individuals who are prohibited under



ASSEMBLY BILL 523

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1	regulations adopted by the cemetery authority or religious society from being buried	
2	in the cemetery.	
3	SECTION 7. 157.635 (2) of the statutes is created to read:	
4	157.635 (2) A cemetery authority described in sub. (1) may not adopt a	
5	regulation that prohibits the human remains of an individual from being buried in	
6	the cemetery on the basis of any of the following:	
0	(a) That funeral services for the deceased individual were conducted at a	
8	funeral establishment other than a funeral establishment erected, maintained,	
9	owned, operated, or financially connected to the cemetery authority's cemetery.	
10	(b) That the human remains of the deceased individual were cared for or	
11	prepared for burial or transportation at a funeral establishment other than a funeral	
12	establishment erected, maintained, owned, operated, or financially connected to the	
13	cemetery authority's cemetery.	(3)
14	SECTION 8. 445.12 (6) of the statutes is repealed.	1.20
15	SECTION 9. 445.12 (6m) of the statutes is created to read:	ואטיליטאי
16	445.12 (6m) No licensed funeral director or operator of a funeral establishment	7
17	that is erected, owned, or operated by a cemetery authority or a financial interest of	Ŷ
18)	which is held by a cemetery authority may require the human remains of a decedent	
19	to be buried in the cemetery authority's cemetery as a condition of caring or preparing	
20)	for burial or transportation of the decedent or as a condition of conducting funeral	
21	services for the decedents (deceased individual)	
22	SECTION 10. Initial applicability.	
23	(1) The treatment of section 70.11 (13) of the statutes first applies to the	
61	property tax assessments as of January 1 (2019)	

(END)

2013–2014 DRAFTING INSERT FROM THE LEGISLATIVE REFERENCE BUREAU

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INSERT A

Current law authorizes the cemetery authority of a cemetery that is affiliated with a religious society to adopt regulations that prohibit the burial in the cemetery of the human remains of an individual who is not in the class of individuals identified by the religious society for burial in the cemetery. This bill retains that authorization. However, under the bill, a religiously affiliated cemetery authority may not adopt regulations that prohibit the human remains of an individual from being buried at the cemetery authority's cemetery because the human remains were prepared for burial or the funeral services were conducted at a funeral establishment other than a funeral establishment that the cemetery authority erects, maintains, owns, or operates, or to which the cemetery authority is financially connected.

END INSERT A

INSERT 3-7

- (2) No cemetery authority that erects, maintains, owns, operates, or is financially connected to a funeral establishment may prohibit the human remains of an individual from being buried in the cemetery for any of the following reasons:
- (a) The funeral services for the deceased individual were conducted at a funeral establishment other than a funeral establishment erected, maintained, owned, operated, or financially connected to the cemetery authority's cemetery.
- (b) The the human remains of the deceased individual were cared for or prepared for burial or transportation at a funeral establishment other than a funeral establishment erected, maintained, owned, operated, or financially connected to the cemetery authority's cemetery.

END INSERT 3-7

DRAFTER'S NOTE FROM THE LEGISLATIVE REFERENCE BUREAU

LRB-1689/1dn MPG:eev:jf

March 12, 2013

Representative Kleefisch:

Please review this draft carefully to ensure that it is consistent with your intent.

This is a redraft of 2011 AB 523. I made several technical and other edits, primarily for the sake of consistency among the draft's provisions. Please let me know if you have any questions.

Thank you.

Michael Gallagher Legislative Attorney Phone: (608) 267–7511

E-mail: michael.gallagher@legis.wisconsin.gov

Parísi, Lori

From:

Hanaman, Cathlene

Sent:

Thursday, March 21, 2013 4:15 PM

To:

Kahler, Pam; Shea, Elisabeth; Kite, Robin; Parisi, Lori; Barman, Mike; Rose, Stefanie;

Basford, Sarah

Subject:

Jacketing requests

PAs:

Ashlee in the Kleefisch office requests that the following drafts be jacketed. If the draft is a /p draft, I've cc'ed the attorney so the attorney can redraft the draft to an introducible version. Thanks.

LRB 0583/P1: Premarital agreement at divorce

PJK

LRB 0619/1: Elections, polling place registration

LRB 0684/P1: Back Tag Requirements for hunting

EHS

LRB 0713/P1: Internet registration for Deer

RNK

LRB 1271/1: Child Custody Placement

LRB 1684/1: Employment discrimination based on conviction records

LRB 1689/1: Funeral Establishments and Cemeteries LRB 1742/1: Theft of telecommunication services